

## EXHIBIT 3

John McPherson

Summary of Claims and Distributions

<u>Claim/Class</u>	<u>Est. Claims</u>	<u>Estimated Distributions under Plan</u>
Administrative	\$250,000	100% payment from retainers on hand (\$127,000), MDI, Research Sale Proceeds, proceeds of AmTrust Award (after payment of unavoidable secured claim, if any, held by Camac) and Life Partners Award (after the payment of any unavoidable secured claim, if any, held by Camac).
Priority Tax Claims	\$428,526	100% payment from MDI, Research Sale Proceeds and proceeds of AmTrust Award (after payment of unavoidable secured claim, if any, held by Camac) and Life Partners Award (after the payment of any unavoidable secured claim, if any, held by Camac).
Class 1 (Santander Bank)	\$4,000	100% payment (\$420 monthly)
Class 2 (General Unsecured Claims)	\$384,000	100% payment All proceeds remaining after payment of Administrative Claims, Priority Tax Claims, Class 1 Claim, and payment of any secured Claim allowed to Camac.
Class 3 (Camac)	\$ unknown	<p>(i) if Camac is not allowed any unsecured or secured claim no distribution</p> <p>(ii) if Camac is allowed an unsecured claim, Camac to receive its pro rata share of the Life Partners Award shared with Class 2 General Unsecured Creditors.</p> <p>(iii) if Camac is allowed a secured claim, Camac to receive payment in full of its secured claim, to the extent of available proceeds from the AmTrust Award (net of legal fees) and proceeds of the Life Partners Award (net of legal fees)</p>